

**BILL + LINDA'S
BAIT & TACKLE
KOZAK**

**FAX
COVER
SHEET**

DATE 10-15-15 **NUMBER OF PAGES INCLUDING COVER** 12

TO: DAVE LARSEN

TEL:

FAX:

FROM:

SUBJECT: EPA "CORRECTIVE ACTION" OR THREATS

COMMENTS:

THE REASON WE DON'T FILL IN FINANCIAL STATUS IS

BOB EAGEN ^{WAS} _{OR} ^{IS} SUPPOSE TO SEND US LETTER WAIVERING

US FROM ANY FINANCIAL COSTS FROM EPA ON THIS PROJECT!
(WAITING FOR MONTH NOW)

WE ARE ~~PERFORM~~ PERFORMING CLEAN-UP WITH PECCA MONEY

DOES NOT THE "R.HAND" OF EPA + "L.HAND" OF EPA

KNOW WHAT'S GOING ON??? ISN'T THIS WHERE OUR
CONSULTANT COMES IN? DAVE, WE ARE COUNTING
ON YOU!!

Linda



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

OCT 13 2015

CERTIFIED MAIL # 7001 0320 0006 0184 8567
RETURN RECEIPT REQUESTED

REPLY TO THE ATTENTION OF:

William and Linda Kozak
8760 West Squaw Lake Road
Lac du Flambeau, Wisconsin 54538

Re: Corrective Action Notice

Dear Mr. and Mrs. Kozak:

→ The U.S. Environmental Protection Agency hereby notifies you that corrective actions must be taken to address the contamination from leaking underground storage tanks (USTs) associated with the Tower Standard site located at 14267 State Highway 70 West in Lac du Flambeau, Wisconsin. As the owner or operator of the site you are responsible for corrective action under the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6991 et seq., and the federal regulations for release response and corrective action found in 40 C.F.R. Part 280, subpart F.

Pursuant to this Corrective Action Notice, you must conduct a site assessment as required under 40 C.F.R. §§ 280.63 and 280.65 in order to determine the full extent of soil and groundwater contamination at the site. You must also submit a corrective action plan as required under 40 C.F.R. § 280.66 to complete remediation of the petroleum contamination. ✓

Within forty-five (45) days of receipt of this Corrective Action Notice, please submit a site assessment report and a corrective action plan to:

U.S. EPA Region 5 (DU-7J)
Underground Storage Tank Section
Attention: Bob Egan
77 West Jackson Blvd.
Chicago, Illinois 60604-3590

permission in 10 days

→ Failure to perform corrective actions or any action required under 40 C.F.R. Part 280 may result in further action by EPA, including the issuance of an order under Section 9003(h) of RCRA, 42 U.S.C. § 6991b(h). Under Section 9006(d) of RCRA, 42 U.S.C. § 6991e(d), owners and operators of USTs who fail to comply with the requirements promulgated under Subtitle I of RCRA are subject to civil penalties of up to \$11,000 for each tank for each day of violation, and an order to comply with such requirements.

→ If you believe you cannot afford to carry out the requirements of this corrective action notice, you must demonstrate your inability to pay by submitting the following documents within 10 days of

receipt of this notice:

- Income tax returns for the last three years;
- Completed and signed individual ability to pay claim form (attached); and
- Completed and signed "Form 4506-1" authorizing the Internal Revenue Service to release transcripts of your tax returns to EPA for the past three years (attached).

If we determine that you do not have the ability to pay for the characterization, investigation, and corrective action required, federal funding may be available to conduct this work. If you decline to respond to this notice, EPA may undertake corrective action, and you shall be liable for costs associated with that corrective action under Section 9003(h)(6) of RCRA, 42 U.S.C. §6991b(h)(6).

You may assert a claim of business confidentiality under 40 C.F.R. Part 2, Subpart B, for any portion of the information you submit to us. Information subject to a business confidentiality claim is available to the public only to the extent allowed by 40 C.F.R. Part 2, Subpart B. If you fail to assert a business confidentiality claim, EPA may make all submitted information available, without further notice, to any member of the public who requests it.

As you are aware, EPA and the Lac du Flambeau Band Department of Natural Resources have participated in sampling activities done at the site in coordination with the contractor who performed corrective action activities funded under Wisconsin's Petroleum Environmental Cleanup Fund Award (PECFA). Some of the work contemplated under PECFA may address requirements of 40 C.F.R. Part 280, and we encourage cooperation between the Tribe, the Wisconsin Department of Natural Resources, and EPA in overseeing and carrying out the corrective action.

Finally, EPA will require continued access to the site. Section 9005 of RCRA, 42 U.S.C. § 6991d, authorizes EPA to enter the Site to obtain samples, conduct monitoring or to take corrective action, among other activities. EPA prefers to have access to the Site with your consent. With that in mind, please sign the attached consent to access and return it within 10 days of receipt of this letter. If you do not give consent or your consent limits activities EPA must perform to address the contamination, you should be aware that EPA has the authority to obtain access through a warrant or federal order.

We are available to discuss the situation with you and encourage you to contact us if you have any questions regarding this notice. You can reach Bob Egan of my staff at (312) 886-6212, or your legal counsel may contact Erik Olson, Associate Regional Counsel, at (312) 886-6829.

Sincerely,



Margaret M. Guerriero
Director
Land and Chemicals Division

Enclosures

CONSENT FOR ACCESS TO PROPERTY

Tower Standard
14267 State Highway 70 West
Lac du Flambeau, WI

William Kozak
8760 West Squaw Lake Road
Lac du Flambeau, Wisconsin 54538

I hereby voluntarily consent to officers, employees, or authorized representatives of the United States Environmental Protection Agency (U.S. EPA), entering and having continued access to freely move about all property at the former underground storage tank facility situated at 14267 State Highway 70 West, Lac du Flambeau, Wisconsin, for the purpose of:

- 1) Sampling activities, including soils and groundwater, installation of groundwater monitoring wells

I realize these actions taken by U.S. EPA are undertaken pursuant to its enforcement responsibilities under the statutory authority of Section 9005 of the Resources Conservation and Recovery Act (RCRA), as amended, 42 United States Code Section 6991d.

This written permission and Consent for Access to Property is given by me voluntarily, on behalf of myself and all other co-owners of the above stated property, with knowledge of my right to refuse and without threats or promises of any kind.

Date

Form **4506-T**(Rev. September 2015)
Department of the Treasury
Internal Revenue Service**Request for Transcript of Tax Return**

- Do not sign this form unless all applicable lines have been completed.
- Request may be rejected if the form is incomplete or illegible.
- For more information about Form 4506-T, visit www.irs.gov/form4506t.

OMB No. 1545-1872

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

U.S. EPA Region 5 (LR-8J), Underground Storage Tank Section, Attention: Bob Egan, 77 West Jackson Blvd., Chicago, Illinois 60604

Caution: If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ►

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☐

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days ☐

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days ☐

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days ☐

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

____ / ____ / ____ / ____ / ____ / ____ / ____ / ____ / ____ / ____

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

☐ Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

Signature (see instructions) _____ Date _____

Title (if line 1a above is a corporation, partnership, estate, or trust) _____

Spouse's signature _____ Date _____

INDIVIDUAL ABILITY TO PAY CLAIM
Financial Data Request Form

This form requests information regarding your financial status. The data will be used to evaluate your ability to pay for environmental clean-up or penalties. If there is not enough space for your answers, please use additional sheets of paper. Note that we may request further documentation of any of your responses. We welcome any other information you wish to provide supporting your case, particularly, if you feel your situation is not adequately described through the information requested here. **Failure to answer all the questions clearly and completely may result in denial of your claim of inability to pay.**

Certification

Under penalties of perjury, I declare that this statement of assets, liabilities, and other information is true, correct, and complete to the best of my knowledge and belief. I further understand that I will be subject to prosecution by the United States Government to the fullest extent possible under the law should I provide any information that is not true, correct, and complete to the best of my knowledge.

Signature

Date

Name:	
Spouse's Name:	
Address:	
County of Residence	

2b. Are you self-employed or do you own all or any part of a business as sole owner, partner, or stockholder?

2c. If your answer to the previous question is in the affirmative, state the name and address of the business, the type of business conducted, the form of business organization, (e.g. corporation, partnership, sole proprietorship), the date you acquired your interest in the business, the nature of your ownership interest, the present value of your interest, how and when you draw from it, your office or position in the business, the name and address of each officer, director, or partner of the business, and the name and address of each location at which the business is conducted.

2d. Were any articles of incorporation, partnership or certificates of doing business under a fictitious name filed with any governmental agency by the enterprises mentioned in the preceding question?

2e. If so, for each such filing, state: (i) the nature of the document filed, (ii) the location where filed, and (iii) the date of filing.

3d. What accounts receivable, notes receivable, checks for \$ 1000 or more, mortgages, liens, leases, royalties, or pledges of personalty do (1) you, (2) your spouse, or (3) your dependents, own or hold, whether in your name or the name of another, what is their value, and where are the evidences of ownership located?

3e. When and where did you last file a Federal income tax return, and what was the amount of the gross income reported? Please attach **SIGNED** copies of Federal income tax returns for the last three years, including all schedules and attachments.

PART II. CURRENT LIVING EXPENSES

Please list personal living expenses which were typical during the last year and indicate if any of these values are likely to change significantly in the current year. Please do not include business expenses. If you are the owner of an operating business, please attach any available financial statements.

Expense	Amount	Weekly	Monthly	Quarterly	Yearly	For Agency Use ONLY
A. Living Expense						
1. Rent or Mortgage Payment						
2. Home Maintenance						
3. Auto fuel maint./other transp.						
4. Utilities						
a. Fuel (gas, oil, propane)						
b. Electric						
c. Water/sewer						
d. Telephone						
5. Food						
6. Clothing, personal care						
7. Medical costs						
B. Debt Payments						
1. Car payments						

Name and Address of Bank or Institution	Type of Account	Current Balance
1.		
2.		
3.		
4.		
5.		
6.		
For Agency Use only - Total Current Balance in Bank Accounts		

2. INVESTMENTS (Stock, Bonds, Mutual Funds, Options, Futures, Real Estate Investment trusts, etc.)

Investment	Number of Shares or Units	Current Market Value
1.		
2.		
3.		
4.		
5.		
For Agency Use Only - Total Estimated Market Value of Investments		

3. RETIREMENT FUNDS AND ACCOUNTS (IRA, 401(k), Keogh, vested interest in company retirement)

Description of Account	Estimated Market Value
1.	
2.	
3.	
4.	
For Agency Use Only - Total Estimated Value of Retirement Funds and Accounts	

6. PERSONAL PROPERTY (Describe the Household Goods and Furniture, Jewelry, Art, Antiques, Collections, Precious Metals, etc., valued at \$ 1,000 or more per item or \$ 5,000 or more in the aggregate owned by (1) you, (2) your spouse, or (3) your dependents.

Type of Property	Estimated Market Value
1.	
2.	
3.	
4.	
5.	
6.	
For Agency Use Only - Total Estimated Market Value of Personal Property	

7a. REAL ESTATE - PRIMARY RESIDENCE (Home-List only one such residence)

Location	Legal Description of Property	Estimated Market Value

7b. OTHER REAL ESTATE (Land, Buildings, Land with Buildings, Mineral Rights)

Location	Legal Description of Property	Estimated Market Value
1.		
2.		
3.		
4.		
5.		
For Agency Use Only - Total Estimated Market Value of Real Estate		

8. OTHER ASSETS -

8a. Have you made or do you hold or own, or have a lien upon, any claim by suit or otherwise against the United States or any other party?

8b. (i) Do you have any vested or contingent future interest in any property, or to the payment of any money, for any reason whatsoever?

9. CREDIT CARDS AND LINES OF CREDIT

Credit Card/Line of Credit (Type)	Owed To		Balance Due
1.			
2.			
3.			
4.			
5.			
6.			
For Agency Use Only - Total Balance Due on Credit cards and Lines of Credit			

10. VEHICLE LOANS (Cars, Trucks, Motorcycles, Motor Homes, Travel Trailers, Airplanes, etc)

Vehicle (Model and Year)	Owed To		Balance Due	Start Date	End Date
1.					
2.					
3.					
4.					
For Agency Use Only - Total Balance Due on Vehicle Loans					

11. FURNITURE AND HOUSEHOLD GOODS LOANS

Type of Loan	Owed To		Balance Due	Start Date	End Date
1.					
2.					
3.					
4.					
For Agency Use Only - Total Balance Due - Furniture & Hhg Loans					

PART IV. ADDITIONAL INFORMATION

Please respond to the following questions. For any question that you answer "Yes" please provide a detailed explanation on separate pages or at the bottom of this page.

QUESTION		YES	NO
1. Do you have any reason to believe that your financial situation will change during the next year?			
2. Are you currently selling or purchasing any real estate?			
3. Is anyone (or any entity) holding any real or personal property on your behalf, (trust)?			
4. Are you the party in any pending lawsuit?			
5. Have any of your belongings been repossessed in the last three years?			
6. Are you a Trustee, Executor, or Administrator?			
7. Are you a participant or beneficiary of an estate or profit sharing plan?			
8. Have you declared bankruptcy in the last seven years?			
9. Do you receive any type of federal aid or public assistance?			